

STATE OF HAWAII — DEPARTMENT OF TAXATION
**APPLICATION FOR
EXEMPTION FROM GENERAL EXCISE TAXES
(SHORT FORM)**

PLEASE READ THE INSTRUCTIONS ON THE BACK BEFORE COMPLETING THIS APPLICATION

1. NAME OF ORGANIZATION: (Type or print clearly the full name of your group or organization)

Business Address: _____

Contact person: _____ **Daytime Telephone No.:** (_____) _____

Contact person: _____ **Daytime Telephone No.:** (_____) _____

Contact person: _____ **Daytime Telephone No.:** (_____) _____

2. The above-named organization is applying for exemption from the payment of general excise taxes under the following general excise tax section: (Check only one box. See instructions for detailed information on the general excise tax sections).

☐ Section 237-23(a)(3), Hawaii Revised Statutes ☐ Section 237-23(a)(5), Hawaii Revised Statutes

☐ Section 237-23(a)(4), Hawaii Revised Statutes ☐ Section 237-23(a)(6), Hawaii Revised Statutes

3. Date Organization's Hawaii Activity Began if Different from Date of Inception: _____

4. The following items MUST be submitted with this completed application: (See instructions for more information).

A. Copy of filed federal Form 1023 with all attachments
(for organizations described in IRC section 501(c)(3))

or

Copy of filed federal Form 1024 with all attachments
(for organizations described in IRC sections 501(c)(4),
(6), or (8))

Mail the completed application to: State of Hawaii
Department of Taxation
Technical Section
P. O. Box 259
Honolulu, HI 96809-0259

B. Copy of IRS determination letter granting federal tax exemption. If you requested an IRS determination but have not received it, check this box ☐
Upon receipt of the IRS determination letter, a copy must be submitted to the Department of Taxation.

C. Twenty Dollars (\$20.00) Registration Fee. If the \$20 general excise license fee has been paid, **do not** submit \$20.

Please enter your general excise license I.D. number here _____.

DECLARATION

I hereby declare under penalties provided by section 231-36, HRS, that I have examined this application and accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature of Officer or Duly Authorized Agent

Title

Date

FOR OFFICIAL USE ONLY:

Approved by: _____
Title: _____

Date Approved: _____

STATE OF HAWAII — DEPARTMENT OF TAXATION
INSTRUCTIONS FOR FORM G-6S

IMPORTANT NOTE: MAKE SURE THAT THE FOLLOWING REQUIREMENTS ARE ALL MET BEFORE SUBMITTING THIS APPLICATION. OTHERWISE, THIS OFFICE WILL NOT REVIEW, CONSIDER, NOR APPROVE YOUR EXEMPTION REQUEST.

Note: Act 125, Session Laws of Hawaii 2001, simplifies the general excise tax exemption application process for certain nonprofit organizations. Organizations described in Internal Revenue Code (IRC) section 501(c)(3), (4), (6), or (8) that are recognized by the Internal Revenue Service (IRS) as tax-exempt, or that have submitted an application for tax-exemption to the IRS; or a subordinate organization of an organization who has received a group exemption letter under the IRC sections stated above, may file a short form application on Form G-6S, Application for Exemption from General Excise Taxes (Short Form) in lieu of filing a full application on Form G-6, Application for Exemption from General Excise Taxes.

LINE-BY-LINE INSTRUCTIONS

- 1. Name of Organization:** The name of the organization should be the name that appears in the articles of incorporation or other organizing document, including amendments.

Enter the organization's business address (where records are kept). Provide the names of three contact persons and their daytime telephone numbers, including the area code, at which the contact persons can be reached during business hours.

2. General Excise Tax Exemption Sections:

Only organizations which are described below may receive a general excise tax exemption. Check the box on the application for the section which describes your organization.

Section 237-23(a)(3), HRS: "Fraternal benefit societies, orders, or associations, operating under the lodge system, or for the exclusive benefit of the members of the fraternity itself, operating under the lodge system, and providing for the payment of death, sick, accident, prepaid legal services, or other benefits to the members of such societies, orders or associations, and to their dependents."

Section 237-23(a)(4), HRS: "Corporations, associations, trusts, or societies organized and operated exclusively for religious, charitable, scientific, or educational purposes, as well as that of operating senior citizens housing facilities qualifying for a loan under the laws of the United States as authorized by section 202 of the Housing Act of 1959, as amended, as well as that of operating a pre-

paid legal services plan, as well as that of operating or managing a homeless facility, or any other program for the homeless authorized under chapter 201G, part IV."

Section 237-23(a)(5), HRS: "Business leagues, chambers of commerce, boards of trade, civic leagues, agricultural and horticultural organizations, and organizations operated exclusively for the benefit of the community and for the promotion of social welfare which shall include the operation of a prepaid legal service plan, and from which no profit inures to the benefit of any private stockholder or individual."

Section 237-23(a)(6), HRS: "Hospitals, infirmaries, and sanatoria."

- 3. Date Organization's Hawaii Activity Began.** Enter the date that your organization's Hawaii activity began if the date is different from the organization's date of inception.

4. Items That Must Be Submitted:

A. Federal Form 1023 or 1024 — If you are an organization described in IRC section 501(c)(3), submit a copy of the federal Form 1023, including all attachments such as the organization's articles of incorporation and by-laws, that you filed with the IRS. If you are an organization described in IRC sections 501(c)(4), (6), or (8), submit a copy of the federal Form 1024, including all attachments such as the organization's articles of incorporation and by-laws, that you filed with the IRS. If the federal Form 1023 or 1024 submitted is more than three years old, submit a:

(1) Balance Sheet as of the end of the previous year and current year, and

(2) Statement of Revenue and Expenses for the previous year and the current year.

If your organization is engaging in business both within and without Hawaii, the organization must:

(1) Restate the Balance Sheet in federal Form 1023 or 1024 to include assets and liabilities from Hawaii sources only. If no assets and liabilities are from Hawaii sources, the organization should provide a written statement stating that there are no assets and liabilities from Hawaii sources.

(2) Restate the Statement of Revenue and Expenses in federal Form 1023 or 1024 to include revenue and expenses from Hawaii

sources only. If no revenue and expenses are from Hawaii sources, the organization should provide a written statement stating that there are no revenue and expenses from Hawaii sources.

B. IRS Determination Letter Granting Federal Tax Exemption — Submit a copy of the IRS letter granting your organization exemption from the federal income tax. If the IRS has not yet issued the determination letter, the Department may approve the Form G-6S on a conditional basis. Upon receipt of the IRS determination letter, a copy must be submitted to the Department, and the Department will change the conditional exemption to a permanent exemption. If the IRS does not make a favorable determination, the Department will revoke the conditional exemption.

C. \$20 Registration Fee — There is a one-time registration fee of \$20 that must be paid. Make the check payable to: HAWAII STATE TAX COLLECTOR. If the organization has a general excise license and has already paid the \$20 general excise license fee, the organization does not have to pay the \$20 registration fee with the Form G-6S. The organization must enter their general excise license number on line 4C. If the organization has an employer's withholding identification number but not a general excise license, the organization must enter their general excise license number on line 4C. If the organization has an employer's withholding identification number but not a general excise license, the organization must enter their general excise license number on line 4C. Do not enter the withholding identification number in the space provided.

SIGNATURE AND TITLE: The application must be signed and dated by an officer or person with a valid power of attorney.

MAILING ADDRESS:

State of Hawaii
Department of Taxation
Technical Section
P. O. Box 259
Honolulu, HI 96809-0259

TELEPHONE NUMBER: (808) 587-1577

PROCESSING TIME: Processing of the application will usually take approximately 6 to 8 weeks from the date the application is received by the Department.